

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:	§	CASE NO. 14-33518-H1-13
	§	
Gregory M. Pompura	§	
Debtor	§	Chapter 13

**DEBTOR'S OBJECTION TO THE PROOF OF CLAIM FILED BY
THE MICHIGAN DEPARTMENT OF TREASURY [PROOF OF CLAIM NO. 12]**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU SHOULD FILE YOUR RESPONSE TO THE OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN THIRTY (30) DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE WITHIN THIRTY (30) DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED WITHOUT A HEARING.

A HEARING ON THIS OBJECTION IS SET FOR JANUARY 14, 2015 AT 10:00AM IN COURTROOM 404 (4TH FLOOR) OF THE FEDERAL COURTHOUSE, LOCATED AT 515 RUSK, HOUSTON, TEXAS 77002.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COMES NOW, GREGORY M. POMPURA, Debtor in this Case (hereinafter the "Debtor"), by and through his attorney, Nicholas R. Westbrook of the Westbrook Law Firm, PLLC, and hereby objects to the Proof of Claim identified below:

Creditor:	Michigan Department of Treasury c/o Michigan Department of Attorney General Revenue and Collections Division P.O. Box 30754 Lansing, MI 48909
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Proof of Claim [No. 12]: Filed October 30, 2014

Amount of Claim: Secured = \$11,249.58
 Unsecured Priority = \$14,415.38
 Unsecured General = \$7,979.34

FACTS AND BASIS FOR OBJECTION

1. On June 26, 2014, Debtor filed a voluntary Chapter 13 Bankruptcy.
2. On October 30, 2014, the Michigan Department of Treasury (hereinafter the “Creditor”) filed Proof of Claim No. 12 (hereinafter the “POC”).
3. The POC lists purported taxes owed for tax years 2008 through 2013.
4. According to the POC, Debtor owes a total of \$11,249.58 for tax years 2008 and 2009. The POC classifies this debt as secured, and attaches a notice of state tax lien regarding these taxes. When Debtor filed the case, he had personal property valued at \$3,684.78. Creditor’s tax lien is therefore limited to the value of this property, and the secured part of the POC should reflect a maximum of \$3,684.78 and not \$11,249.58. Debtor therefore objects to this part of the POC.
5. According to the POC, Debtor owes a total of \$14,415.38 for tax years 2011, 2012 and 2013. The POC classifies this debt as priority. In 2009, Debtor moved to Texas and has been a Texas resident since that time period. He did not earn any income in Michigan for the tax years in question, and he was not a resident of Michigan. This part of the POC should be denied in its entirety, as Debtor does not have any Michigan state tax liability for these tax years.
6. According to the POC, Debtor owes a total of \$7,979.34 for tax years 2010, 2011, 2012 and 2013. The POC classifies this debt as unsecured. In 2009, Debtor moved to Texas and has been a Texas resident since that time period. He did not earn any income in Michigan for the

tax years in question, and he was not a resident of Michigan. This part of the POC should be denied in its entirety, as Debtor does not have any Michigan state tax liability during these tax years.

7. Pursuant to Section 502(b) of Title 11 of the United States Bankruptcy Code, Debtor objects to the secured claim of \$11,249.58 for tax years 2008 and 2009, as the secured part of the POC is limited by the value of Debtor's property, which is \$3,684.78. Because Debtor does not owe the amount listed for tax years 2008 and 2009, Debtor objects to this portion of the POC and asks that this portion be amended to reflect the true amount owed.

8. Pursuant to Section 502(b) of Title 11 of the United States Bankruptcy Code, Debtor objects to the priority claim of \$14,415.38 for tax years 2011, 2012 and 2013. Debtor did not reside or work in Michigan during these tax years. Thus, Debtor does not have any Michigan state tax liability for these tax years. Because Debtor does not owe the amount listed for tax years 2011, 2012 and 2013, Debtor objects to this portion of the POC and asks that this portion be denied in its entirety.

9. Pursuant to Section 502(b) of Title 11 of the United States Bankruptcy Code, Debtor objects to the unsecured claim of \$7,979.34 for tax years 2010, 2011, 2012 and 2013. Debtor did not reside or work in Michigan during these tax years. Thus, Debtor does not have any Michigan state tax liability for these tax years. Because Debtor does not owe the amount listed for tax years 2010, 2011, 2012 and 2013, Debtor objects to this portion of the POC and asks that this portion be denied in its entirety.

10. Debtor's *Affidavit*, which supports the Objection, is attached hereto as Exhibit "A" and incorporated by reference for all purposes.

WHEREFORE, PREMISES CONSIDERED, Gregory M. Pompura, Debtor in this case, respectfully asks the Court to conduct a hearing on this Objection, disallow \$7,564.80 of the secured part of the POC, disallow all of the priority and unsecured parts of the POC, in the total amount of \$22,394.72, and for such other and further relief as to which Debtor may be entitled.

Dated: November 25, 2014

Respectfully submitted,

/s/ Nicholas R. Westbrook
Nicholas R. Westbrook
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Houston, Texas 77046
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ATTORNEY FOR DEBTOR

CERTIFICATE OF SERVICE

I hereby certify under penalty of perjury, that this *Objection to the Proof of Claim of the Michigan Department of Treasury [Proof of Claim No. 12]*, was served on or about November 25, 2014 as follows:

(1) Debtor (via first class mail and/or email)

Gregory M. Pompura
7315 Fall Creek Blvd
Humble, Texas 77396

(2) Creditor (via Certified Mail, RRR; first class mail; and electronic delivery)

Michigan Department of Treasury
c/o Michigan Department of Attorney General
Revenue and Collections Division
ATTN: Adam P. Sadowski
P.O. Box 30754
Lansing, MI 48909

(3) The United States Trustee (via electronic delivery)

U.S. Trustee's Office
515 Rusk, Suite 3516
Houston, Texas 77002

(4) The Chapter 13 Trustee (via electronic delivery)

David G. Peake, Trustee
9660 Hillcroft, Suite 430
Houston, Texas 77096

/s/ Nicholas R. Westbrook
Nicholas R. Westbrook